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By: **Delegate Cardin**  
Introduced and read first time: February 18, 2004  
Assigned to: Rules and Executive Nominations

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A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax - Payments - Sale of Real Property by Nonresidents**

3 FOR the purpose of providing that a certain requirement that the total payment to  
4 the transferor be described for certain instruments of writing applies only to  
5 transfers for which a certain payment is required; altering the requirement to  
6 require the total payment to be described in a certain affidavit; requiring the  
7 clerk of the circuit court to indicate on the deed or other instrument of writing  
8 that the affidavit has been received and keep the affidavit in a file separate  
9 from the public land records; providing that the affidavit may not be recorded  
10 with the deed in the land records and may not be made available for public  
11 inspection; and generally relating to a certain requirement that the total  
12 payment to the transferor be described for certain instruments of writing.

13 BY repealing and reenacting, with amendments,  
14 Article - Tax - General  
15 Section 10-912(b)  
16 Annotated Code of Maryland  
17 (1997 Replacement Volume and 2003 Supplement)

18 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
19 MARYLAND, That the Laws of Maryland read as follows:

20 **Article - Tax - General**

21 10-912.

22 (b) (1) [In] FOR every deed or other instrument of writing that effects a  
23 change of ownership on the assessment books under the Tax - Property Article AND  
24 FOR WHICH A PAYMENT IS REQUIRED UNDER SUBSECTION (C) OF THIS SECTION, the  
25 total payment shall be described in[:

26 (1) the recitals or the acknowledgment of the deed or other instrument;  
27 or

1           (2)]     an affidavit under oath that accompanies the deed or other  
2 instrument and that is signed by the transferor of the property or by an agent of the  
3 transferor.

4           (2)     THE AFFIDAVIT REQUIRED UNDER THIS SECTION MAY NOT BE  
5 RECORDED WITH THE DEED IN THE LAND RECORDS AND MAY NOT BE MADE  
6 AVAILABLE FOR PUBLIC INSPECTION.

7           (3)     THE CLERK OF THE CIRCUIT COURT SHALL:

8                   (I)     INDICATE ON THE DEED OR OTHER INSTRUMENT OF WRITING  
9 THAT THE AFFIDAVIT REQUIRED UNDER PARAGRAPH (1) OF THIS SUBSECTION HAS  
10 BEEN RECEIVED; AND

11                   (II)    KEEP THE AFFIDAVIT IN A FILE SEPARATE FROM THE PUBLIC  
12 LAND RECORDS.

13     SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
14 July 1, 2004.